

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
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**ORDER GRANTING DEBTORS' FOURTEENTH OMNIBUS
OBJECTION TO CLAIMS (AMENDED AND SUPERSEDED CLAIMS)**

Upon the fourteenth omnibus objection to claims, dated May 18, 2010 (the "Fourteenth Omnibus Objection to Claims"),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), seeking entry of an order, pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], disallowing and expunging the Amended and Superseded Claims on the grounds that such claims have been amended and superseded by the corresponding Surviving Claims, all as more fully described in the Fourteenth Omnibus Objection to Claims; and due and proper notice of the Fourteenth Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Fourteenth Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Fourteenth Omnibus Objection to Claims establish just

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' Fourteenth Omnibus Objection to Claims.

cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Fourteenth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 annexed hereto under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “Amended and Superseded Claims”) are disallowed and expunged; and it is further

ORDERED that the claims listed on Exhibit 1 annexed hereto under the heading “*Surviving Claims*” (collectively, the “Surviving Claims”) will remain on the claims register subject to the Debtors’ right to further object as set forth herein; and it is further

ORDERED that this Order supersedes all previous orders regarding the disposition of the Amended and Superseded Claims listed on Exhibit 1 annexed hereto; and it is further

ORDERED that all information included on and all documentation filed in support of any Amended and Superseded Claims, including, but not limited to, derivative and guarantee questionnaires and supporting documentation, shall be treated as having been filed in support of the corresponding Surviving Claims; and it is further

ORDERED that nothing in this Order or the disallowance and expungement of the Amended and Superseded Claims constitutes any admission or finding with respect to any of the Surviving Claims, and the Debtors’ rights to object to Surviving Claims on any basis is preserved; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to, (i) any claim listed on Exhibit A annexed to the Fourteenth Omnibus Objection to Claims under the heading “*Claims to be Disallowed and Expunged*” that is not listed on Exhibit 1 annexed hereto and (ii) any Surviving Claim; *provided, however*, (a) that if the Court subsequently orders that a Surviving Claim did not appropriately amend and supersede the corresponding Amended and Superseded Claim, then the claims agent shall be authorized and directed to immediately reinstate such Amended and Superseded Claim in these chapter 11 cases (the “Reinstated Claim”) and the rights of all interested parties with respect to the Reinstated Claim shall be expressly reserved, and (b) that if the Court subsequently orders that a Surviving Claim did appropriately amend and supersede the corresponding Amended and Superseded Claim, then, solely with respect to any Surviving Claim where the corresponding Amended and Superseded Claim was timely filed, the Surviving Claim shall be deemed to have been filed as of the date of filing of the Amended and Superseded Claim, and the rights of all interested parties with respect to the Surviving Claim shall be expressly reserved; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York
July 1, 2010

s/ James M. Peck
HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT 1

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 14: EXHIBIT 1 - AMENDED & SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED					SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
1	ABIN VERMOGENSBERATUNG GMBH FELDSTRASSE 50 KLOSTERNEVBURG KRITZENDORF, A 3420 AUSTRIA	10/21/2009	08-13555 (JMP)	42954	\$66,344.93	ABIN VERMOGENSBERATUNG GMBH FELDSTRASSE 50 KRITZENDORF KLOSTERNEUBURG, A-3420 AUSTRIA	11/04/2009	08-13555 (JMP)	64607	\$66,344.93
2	ASTLE PLANES LTD. #173106 UBS TRUSTEES (SINGAPORE) LTD. (REF: 1899) 5, TEMASEK BOULEVARD, #18-00 , SG 038985 SINGAPORE	05/26/2009		4577	\$100,000.00	ASTLE PLANES LTD. #173106 UBS TRUSTEES (SINGAPORE) LTD. (REF: 1899) 5, TEMASEK BOULEVARD, #18-00 SINGAPORE, SG 038985	08/03/2009		6954	\$100,000.00
3	BAUMANN, SIBYLLE MRS. AM GLOCKENBACH 3 MUNCHEN, 80469 GERMANY	08/11/2009		7992	Undetermined	BAUMANN, SIBYLLE AM GLOCKENBACH 3 MUNCHEN, DE 80469 GERMANY	10/19/2009	08-13555 (JMP)	41742	\$12,765.60
4	BG BAU BERUFSGENOSSENSCHA FT DER BAUWIRTSCHAFT LORISTRASSE 8 80335 MUNICH, GERMANY	10/22/2009	08-13555 (JMP)	44514	\$372,607.96	BG BAU BERUFSGENOSSENSCHAFT DER BAUWIRTSCHAFT LORISTRASSE 8 MUNICH, 80335 GERMANY	10/22/2009	08-13555 (JMP)	44522	\$372,607.96

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	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
5	CAMARENA PADILLA, ROSA EVELIA / MA DE LA LUZ CAMARENA PADILLA CANADA 105-A COL.JARDIN DEL MORAL LEON GTO, 37160 MEXICO	03/24/2009	08-13555 (JMP)	3489	\$410,000.00	CAMARENA PADILLA, ROSA EVELIA & MA DE LA LUZ CANADA 105-A COL.JARDIN DEL MORAL LEON GTO, 37160 MEXICO	10/29/2009	08-13555 (JMP)	56944	\$410,000.00
6	COUNTY OF SANTA CLARA TAX COLLECTOR, TAX COLLECTIONS DIVISION COUNTY GOVERNMENT CENTER, EAST WING 70 WEST HEDDING STREET SAN JOSE, CA 95110	11/17/2008	08-13555 (JMP)	773	\$127.95	COUNTY OF SANTA CLARA TAX COLLECTOR COUNTY GOVERNMENT CENTER 6TH FLOOR, EAST WING SAN JOSE, CA 95110	03/09/2009	08-13555 (JMP)	4508	\$1,687.15
7	DEUTSCHE BANK AG, LONDON BRANCH TRANSFEROR: SK SECURITIES CO.,LTD ATTN: JEFFREY OLINSKY 60 WALL ST., 3RD FLOOR NEW YORK, NY 10005	01/16/2009	08-13555 (JMP)	4303	\$1,177,639.37	DEUTSCHE BANK AG, LONDON BRANCH TRANSFEROR: SK SECURITIES CO., LTD ATTN: JEFFREY OLINSKY 60 WALL ST., 3RD FLOOR NEW YORK, NY 10005	09/21/2009	08-13555 (JMP)	24372	\$1,177,639.37

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	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
8	DEXIA EPARGNE PENSION J. HAURIGRE - REY 76 RUE DE LA VICTOIRE PARIS, 75009 FRANCE	09/21/2009		25045	\$9,322,350.00	DEXIA EPARGNE PENSION J. HAUTIERE-REY 76, RUE DE LA VICTOIRE PARIS, 75009 FRANCE	10/19/2009	08-13555 (JMP)	41223	\$9,322,350.00
9	GRUEN, MARCUS MBE # 112, S-5 COEXMALL, 159, SAMSUNG-DONG, GANGNAM-GU SEOUL, KOREA, REPUBLIC OF	10/29/2009	08-13555 (JMP)	56063	\$21,694.77	GRUEN, MARCUS MBE # 112, S-5 COEXMALL 159, SAMSUNG-DONG GANGNAM-GU SEOUL, KOREA, REPUBLIC OF	11/02/2009	08-13555 (JMP)	61388	\$21,031.50
10	JA SOLAR HOLDINGS CO LTD C/O SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP ATTN: VAN C. DURRER II) 300 S. GRAND AVE., # 3400 LOS ANGELES, CA 90071	09/21/2009	08-13555 (JMP)	26090	\$100,000,000.00	JA SOLAR HOLDINGS CO., LTD. C/O SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP ATTN: VAN C. DURRER II 300 S. GRADD AVE., # 3400 LOS ANGELES, CA 90071	10/30/2009	08-13555 (JMP)	57014	\$100,000,000.00
11	KING, MITCHELL B. 572 4TH STREET BROOKLYN, NY 11215	08/26/2009	08-13555 (JMP)	9408	\$167,581.95	KING, MITCHELL B. 572 4TH STREET BROOKLYN, NY 11215	09/21/2009	08-13555 (JMP)	23742	\$178,531.95

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	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
12	KINO STAR LIMITED NO 62 SHEUNG CHEUNG WAI PING SHAN YUEN LONG NT, HONG KONG	09/10/2009	08-13555 (JMP)	11302	\$350,000.00*	KINO STAR LIMITED NO 62 SHEUNG CHEUNG WAI PING SHAN YUEN LONG NT, HONG KONG	10/22/2009	08-13555 (JMP)	44039	\$350,000.00
13	KUNTZ, WILLIAM III PO BOX 1801 NANTUCKET, MA 02554-	09/15/2009	08-13900 (JMP)	35120	\$4,573,293.18	KUNTZ, WILLIAM III INDIA STREET, PO BOX 1801 NANTUCKET, MA 02554-4801	09/22/2009	08-13900 (JMP)	33550	\$4,688,284.73
14	KUNTZ, WILLIAM III PO BOX 1801 NANTUCKET, MA 02554-4801	09/15/2009	09-10558 (JMP)	35122	\$4,688,284.73	KUNTZ, WILLIAM III INDIA STREET, PO BOX 1801 NANTUCKET, MA 02554-4801	09/22/2009	08-13900 (JMP)	33550	\$4,688,284.73
15	KUNTZ, WILLIAM III PO BOX 1801 NANTUCKET, MA 02554-4801	09/15/2009	09-10558 (JMP)	35123	\$4,573,293.18	KUNTZ, WILLIAM III INDIA STREET, PO BOX 1801 NANTUCKET, MA 02554-4801	09/22/2009	08-13900 (JMP)	33550	\$4,688,284.73
16	LAURENDEAU, MARIE 1634 SELKIRK AVE #1 MONTREAL, H3H 1C8 CANADA	10/06/2008	08-13555 (JMP)	104	Undetermined	LAURENDEAU, MARIE 1634 SELKIRK AVE #1 MONTREAL, QC H3H 1C8 CANADA	08/14/2009	08-13555 (JMP)	8267	Undetermined

* - Indicates claim contains unliquidated and/or undetermined amounts

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	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
17	NANCARROW, PAUL THE CHANTRY 50 BAKER STREET HERTS POTTERS BAR, EN6 2EB UNITED KINGDOM	08/25/2009	08-13555 (JMP)	9368	\$100,000.00	NANCARROW, PAUL 50 BAKER ST POTTERS BAR HERTS, EN6 2EB UNITED KINGDOM	10/27/2009	08-13555 (JMP)	48869	\$100,000.00
18	NDF ADMINISTRATION LIMITED (IN ADMINISTRATION) C/O GRANT THORNTON UK LLP 30 FINSBURY SQUARE LONDON, EC2P 2YO UNITED KINGDOM	10/30/2009	08-13555 (JMP)	59122	\$63,305,516.40	BREWIN NOMINEES LTD TIME CENTRAL GALLOWGATE NEWCASTLE UPON TYNE, NEI 4SR UNITED KINGDOM	11/02/2009	08-13555 (JMP)	63499	\$63,305,516.40
19	NDF ADMINISTRATION LTD FOR AND ON BEHALF OF UNDERLYING INVESTORS (IN ADMINISTRATION) C/O GRANT THORNTON UK LLP 30 FINSBURY SQUARE LONDON, EC2P 2YO UNITED KINGDOM	10/30/2009	08-13555 (JMP)	59119	\$63,305,516.39	BREWIN NOMINEES LTD TIME CENTRAL GALLOWGATE NEWCASTLE UPON TYNE, NEI 4SR UNITED KINGDOM	11/02/2009	08-13555 (JMP)	63499	\$63,305,516.40
20	NUBER, BERND ROSENSTR 28 WESSLING, D-82234 GERMANY	05/13/2009	08-13555 (JMP)	4282	\$28,472.00	NUBER, BERND ROSENSTR. 28 WESSLING, D-82234 GERMANY	10/16/2009	08-13555 (JMP)	40626	\$28,472.00

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21 PIEDMONT PRODUCTIONS LLC 110 WEST 80TH STREET #3F NEW YORK, NY 10024	09/30/2008	08-13555 (JMP)	51	\$9,167.30	PIEDMONT PRODUCTIONS LLC 110 EST 80TH STREET # 3F NEW YORK, NY 10024	01/19/2010	08-13555 (JMP)	66119	\$9,167.30
22 ROSFUND SPC, FOR AND ON BEHALF OF ITS ""PS - RESERVE SEGREGATED PORTFOLIO"" P.O. BOX 1344 DMS HOUSE, 2ND FLOOR GRAND CAYMAN, KY1-1108 CAYMAN ISLANDS	10/19/2009	08-13555 (JMP)	41772	\$5,000,000.00	ROSFUND SPL, FOR & ON BEHALF OF ITS ""PS- RESERVE SEGREGATED PORTFOLIO"" PO BOX 1344 DMS HOUSE 2ND FL 20 GENESIS HOUSE GRAND CAYMAN, KY1-1108 CAYMAN ISLANDS	10/22/2009	08-13555 (JMP)	43783	\$5,000,000.00*
23 SCHAFER, KLAUS MOZARTSTRASSE 7 EHRINGSHAUSEN, 35630 GERMANY	10/30/2009	08-13555 (JMP)	58124	\$23,752.35	SCHAFER, KLAUS MOZARTSTRASSE 7 EHRINGSHAUSEN, 35630 GERMANY	11/03/2009	08-13555 (JMP)	64488	\$23,752.35
24 STATE OF MINNESOTA DEPT OF REVENUE COLLECTION DIVISION BANKRUPTCY SECTION PO BOX 64447 BKY SAINT PAUL, MN 55164-0447	10/27/2008	08-13555 (JMP)	367	\$582,769.11	STATE OF MINNESOTA, DEPARTMENT OF REVENUE COLLECTION DIVISION - BANKRUPTCY SECTION PO BOX 64447 - BKY SAINT PAUL, MN 55164-0447	12/15/2008	08-13555 (JMP)	4293	\$582,769.11

* - Indicates claim contains unliquidated and/or undetermined amounts

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25	STEMLER, RUDOLF KIRCHENWEG 1 MAISING/POCKING, D- 82343 GERMANY	06/12/2009	08-13555 (JMP)	4857	\$19,754.59	STEMLER, RUDOLF KIRCHENWEG 1 MAISING/POCKING, D- 82343 GERMANY	10/13/2009	08-13555 (JMP)	39837	\$19,754.00
26	SUERTH, MICHAEL CLEMENS-AUGUST- PLATZ 10 MUENSTER, 48167 GERMANY	02/10/2009	08-13555 (JMP)	2693	\$6,107.00	SUERTH, MICHAEL CLEMENS-AUGUST-PLATZ 10 MUENSTER, 48167 GERMANY	10/28/2009	08-13555 (JMP)	50243	\$7,462.50
27	TEMPORIS HOLDINGS LIMITED C/O CHRISTINA RUIZ CASANUEVA, ABOGADO AVD. VALLE DEL GOLF ALOHA SUR 32, 9-A NUEVA ANDALUCIA- MARBELLA/MALAGA, SPAIN	09/08/2009	08-13555 (JMP)	10552	\$241,755.00	TEMPORIS HOLDINGS LIMITED C/O CRISTINA RUIZ CASANUEVA, ABOGADO AVD. VALLE DEL GOLF ALOHA SUR 32, 9-A MALAGA, E-29660 SPAIN	11/09/2009	08-13555 (JMP)	65242	\$247,755.00
28	TIMPE, JOCHEN EGERER STRABE. 22 STUTT GART, 70567 GERMANY	08/12/2009		8057	\$35,228.63	TIMPE, JOCHEN EGERER ST. 22 STUTT GART, 70567 GERMANY	10/20/2009	08-13555 (JMP)	42445	\$70,965.00
TOTAL					\$258,481,256.79					